

**County:** Teton

District: 0883 Choteau Elem

			FY 2007-2008		3 Year Avg ANB		ANB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	CHOTEAU K-6	207	15,541.70	943,588.80	226	16,180.40	1,029,769.00 *
M1	CHOTEAU 7-8	76	63,869.04	444,011.00	73	56,772.48	426,539.00 *
2.	* DIRECT STATE AID						683,579.61
3.	<b>Quality Educator</b>						49,460.00
4.	At Risk Student						12,872.15
5.	<b>Indian Education For</b>	All					6,099.60
6.	American Indian Achi	evement (	Gap				2,600.00
7.	SPECIAL EDUCATION	ON FUND	ING (FY2007	7-2008):			
	NOTE: Block Grant Eligib						receive the
	funding listed. Block Gra	•		•	• •		
	Block Grant Eligibility	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	-	- 1				
	Related Services Block		<b>-</b>				
	Threshold to Determine	Dispropo	rtionate Costs				1.393210973
	Special Education Allo		•				
	* a. Instructional Bloc						
	* b. Related Services I				NΒ]		
	c. Reimbursement for						
	* d. Total Special Edu			•		7c]	45,512.51
	Prorated Cooperative	•		•	•		12 (17 0 (
	* e. Related Services I	Block Grai	nt Entitlement	(Paid Directly to	Coop)		13,617.96
	Required Local Match						
	* f(i). District's Required						
	f(ii) District's Required						
	* f(iii) District's RSBG M		•	•	e [7e X 0.33	3]	4,493.93
	* f(iv) Total Required Lo [7f(i) + 7f(ii) + 7f						17,977.58
	Minimum Special Edu	cation Bu	dget To Avoi	d Reversions			
	* g. Minimum Special		O				
	[7a + 7b + 7f(iv)]						58,837.12

District: 0883 Choteau Elem

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	97,342.74	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	61,519.98	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	4,652.97	0.00	0.00

#### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	97%
* b.	BASE Budget	1,363,605.15
* c.	Maximum Budget Limit	1,703,161.70
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

## 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	1,369,3	349.37
* b.	FY 2006-2007 Maximum Budget	1,712,2	274.25
* c.	FY 2006-2007 ANB		307
* d.	FY 2006-2007 Adopted General Fund Budget	1,698,7	707.01
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	291,1	157.64
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	14,223,790.00	14,223,790.00
b.	FY 2006-07 County ANB (Budgeted)	844	430
c.	County Retirement Mill Value per ANB	16.85	33.08
Dist	rict		
d.	Tax Year 2006 District Taxable Value	4,789,576.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	307	N/A
f.	District Debt Service Mill Value Per ANB	15.60	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0883 Choteau Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High Schoo
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	536,549.28	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	26,393.86	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	10,633,995.91	N/A
	(e)	District taxable valuation (Tax Year 2006)***	4,789,576.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	5,844.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Teton

District: 0884 Choteau H S

				FY 2007-2008		3 Year Avg ANB		
1.	CERTIFIE	ED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	ıdget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	CHOTEAU H	S 9-12	141	236,552.00	821,466.00	151	236,552.00	879,348.50 *
2.	* DIRECT S	TATE AID	)					498,807.52
3.	Quality Ed	ucator						29,654.00
4.	At Risk St	udent						4,528.83
5.	Indian Edu	ication For	All					3,080.40
6.	American 1	Indian Achi	ievement.	Gap				1,200.00
7.	SPECIAL	EDUCATION	ON FUNI	OING (FY200	7-2008):			
					OPI records indicat			receive the
	_				means you have NO			Yes
			y Status:					ies
	Block Gran							
					ANB			
								1.393210973
	-			ost Payments	7 . W. AMB1			20.257.50
					G rate X ANB]			
					[RSBG rate X Al			
				ortionate Costs				*
		-			ayment (District)		/c]	26,651.45
		-	•		pers of Cooperative (Paid Directly to	•		6,784.92
				nt Entitlement	(Faid Directly to	Соор)		0,764.92
	-	Local Matcl						
					.33]			
		-			[ 0.33]			
				•	ict to Cooperative	e [7e X 0.3	3]	2,239.02
				To Avoid Re	versions			8,957.02
	Minimum	Special Edu	ication Bu	ıdget To Avoi	d Reversions			
	_			_	oid Reversions			
	[7a +	7b + 7f(iv)						29,314.60

District: 0884 Choteau H S

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	60,259.51	0.00
b.	FY2005-2006 amount to avoid reversion	0.00	31,958.43	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	6,293.87	0.00

#### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	80%
* b.	BASE Budget	971,209.63
* c.	Maximum Budget Limit	1,207,764.28
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

## 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	981,492.74
* b.	FY 2006-2007 Maximum Budget	1,227,605.16
* c.	FY 2006-2007 ANB	158
* d.	FY 2006-2007 Adopted General Fund Budget	1,230,967.52
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	223,674.78
* f.	FY 2006-2007 Equalization Status Disequalized - Equalized 2001	-2005 DE

		Elementary	High School			
County						
a.	Tax Year 2006 County Taxable Value	14,223,790.00	14,223,790.00			
b.	FY 2006-07 County ANB (Budgeted)	844	430			
c.	County Retirement Mill Value per ANB	16.85	33.08			
Dist	rict					
d.	Tax Year 2006 District Taxable Value	N/A	5,969,576.00			
e.	FY 2006-07 District ANB (Budgeted)	N/A	158			
f.	District Debt Service Mill Value Per ANB	N/A	37.78			
Stat	ewide					
g.	Statewide Retirement Mill Value per ANB	23.79	46.7			
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03			

District: 0884 Choteau H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	397,206.01
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	14,044.34
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	N/A	12,029,072.74
	(e)	District taxable valuation (Tax Year 2006)***	N/A	5,969,576.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	6,059.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Teton

District: 0889 Bynum Elem

				FY 2007-2	800		3 Year Avg	ANB
1.	CEF	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	ıdget Un	it	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	BYNU	M K-8	37	21,290.00	169,289.80 *	33	21,290.00	151,001.40
2.	* DIR	ECT STATE AID						85,189.17
3.	Qua	lity Educator						6,000.00
4.	At R	lisk Student						232.09
5.	Indi	an Education For	<b>All</b>					754.80
6.	Ame	erican Indian Achi	ievement (	Gap				400.00
7.	SPE	CIAL EDUCATION	ON FUND	ING (FY200'	7-2008):			
		E: Block Grant Eligil ng listed. Block Gra						receive the
		k Grant Eligibilit			-			Yes
			y Status:					168
		k Grant Rates		201 1270				444.20
		uctional Block Gra	_	- 1				
		ted Services Block						
		shold to Determine						1.393210973
	-	cial Education Allo		•	C . WANDI			5 242 OC
	* a.				G rate X ANB]			
	* b.	Reimbursement for			[RSBG rate X AN	-		
	* d.				ayment (District) [		7 <sub>0</sub> ]	
		rated Cooperative			•		/0]	3,342.00
	* e.	-	•		(Paid Directly to C	•		1,780.44
	Rea	uired Local Match	1		•			
	-	District's Required		or IBG [7a X 0	.33]			1,762.88
		District's Required						
		District's RSBG M						
	. ,	Total Required Lo		•	•	-	-	
		[7f(i) + 7f(ii) + 7f	(iii)]					2,350.43
	Min	imum Special Edu	ication Bu	dget To Avoi	d Reversions			
	* g.	Minimum Special						
		[7a + 7b + 7f(iv)]						7,692.49

District: 0889 Bynum Elem

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	5,990.09	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	5,992.21	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

#### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	168,041.79
* c.	Maximum Budget Limit	208,650.63
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

## 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	148,	287.70
* b.	FY 2006-2007 Maximum Budget	183,	959.99
* c.	FY 2006-2007 ANB		33
* d.	FY 2006-2007 Adopted General Fund Budget	148,	287.70
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget		0.00
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	14,223,790.00	14,223,790.00
b.	FY 2006-07 County ANB (Budgeted)	844	430
c.	County Retirement Mill Value per ANB	16.85	33.08
Dist	rict		
d.	Tax Year 2006 District Taxable Value	468,746.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	33	N/A
f.	District Debt Service Mill Value Per ANB	14.20	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0889 Bynum Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	59,184.12	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	2,445.95	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	1,164,192.02	N/A
	(e)	District taxable valuation (Tax Year 2006)***	468,746.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	695.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Teton

District: 0890 Fairfield Elem

WIII	de reffecte	ed on the FY 2008 fina	ii budget i	OIIII.				
1	OFF			FY 2007-2	800		3 Year Avg	ANB
<b>1.</b> * Bu	CEF idget Un	RTIFIED ANB	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	FAIRF	IELD K-6	132	15,115.90	602,698.80	140	15,541.70	639,114.00 *
M1	FAIRF	IELD 7-8	53	68,600.08	309,944.00	51	63,869.04	298,273.50 *
2.	* DIR	ECT STATE AID						454,508.82
3.	Qua	lity Educator						31,250.00
4.	At R	Risk Student						1,833.13
5.	Indi	an Education For	All					3,896.40
6.	Ame	erican Indian Achi	evement.	Gap				1,800.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will refunding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status?							
	Block Grant Rates							
	Instructional Block Grant Rate [IBG] per ANB			144.38				
		ted Services Block						
	Threshold to Determine Disproportionate Costs		1.393210973					
	Spec	cial Education Allo	wable Co	ost Payments				
	* a.	Instructional Block						
	* b.	Related Services E						
	c.	Reimbursement fo						
	* d.	Total Special Educated Cooperative			•		7c]	38,586.48
	* e.	Related Services E	-		=	-		8,902.20
	Rea	uired Local Match			•	• ,		
	-	District's Required		or IBG [7a X 0	.331			8,814.40
		District's Required						
	` '	District's RSBG M			-			
		Total Required Lo $[7f(i) + 7f(ii) + 7f(ii)]$	cal Match	n To Avoid Re	versions			
	Min	imum Special Edu	cation Bu	ıdget To Avoi	d Reversions			
	* g.	Minimum Special						
		[7a + 7b + 7f(iv)]						38,462.43

District: 0890 Fairfield Elem

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	84,789.93	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	39,548.56	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	11,876.18	0.00	0.00

#### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	909,800.07
* c.	Maximum Budget Limit	1,129,780.76
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

## 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	932,6	667.44
* b.	FY 2006-2007 Maximum Budget	1,171,2	240.83
* c.	FY 2006-2007 ANB		199
* d.	FY 2006-2007 Adopted General Fund Budget	1,171,1	04.00
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	238,4	36.56
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	14,223,790.00	14,223,790.00
b.	FY 2006-07 County ANB (Budgeted)	844	430
c.	County Retirement Mill Value per ANB	16.85	33.08
Dist	rict		
d.	Tax Year 2006 District Taxable Value	3,126,848.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	199	N/A
f.	District Debt Service Mill Value Per ANB	15.71	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0890 Fairfield Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2006)***	<b>Elementary High School</b> 1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	177 20 4 277 40 114 540 405 24
	payment (including prorated coop costs) (c) GTB ratio: [(a) divided by (b)] x 175%	177,396,075.68     114,548,485.24       18.89     29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	364,280.11	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	21,454.93	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	7,286,534.91	N/A
	(e)	District taxable valuation (Tax Year 2006)***	3,126,848.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	4,160.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Teton

District: 0891 Fairfield H S

WIII	be reflected on the FY 2008 fina	ai budget i	OTIII.				
1	CEDETEED AND		FY 2007-2	008		3 Year Avg	ANB
1. * Bu	CERTIFIED ANB	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	FAIRFIELD HS 9-12	158	236,552.00	919,836.50	169	236,552.00	983,411.00 *
2.	* DIRECT STATE AID						545,323.46
3.	<b>Quality Educator</b>						33,750.00
4.	At Risk Student						2,427.00
5.	Indian Education For	All					3,447.60
6.	American Indian Achi	evement.	Gap				0.00
7.	SPECIAL EDUCATION	)N FUNI	OING (FY200'	7-2008):			
	NOTE: Block Grant Eligib						receive the
	funding listed. Block Gran						<b>X</b> 7
	Block Grant Eligibility	Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gran						
	Related Services Block		1				
	Threshold to Determine						1.393210973
	Special Education Allo		•	7 . W.ANDI			22.012.04
	* a. Instructional Block		-	-			
	* b. Related Services I			-	-		
	<ul><li>c. Reimbursement fo</li><li>* d. Total Special Educ</li></ul>						
	Prorated Cooperative			•		/0]	31,322.67
	* e. Related Services I	•		-	•		7,602.96
				(	F/		
	Required Local Match		IDC [7° V 0	221			7.527.07
	* f(i). District's Required f(ii) District's Required						
	* f(iii) District's RSBG M		-	-			
	* f(iv) Total Required Lo		•	-	: [/e A 0.3.	)]	2,306.96
	[7f(i) + 7f(ii) + 7f(ii)]						10,036.95
	Minimum Special Edu	cation R	ıdget To Avoi	d Reversions			
	* g. Minimum Special		_				
	[7a + 7b + 7f(iv)]		_				32,848.99

District: 0891 Fairfield H S

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	71,367.52	0.00
b.	FY2005-2006 amount to avoid reversion	0.00	35,953.23	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	8,510.83	0.00

#### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	1,062,488.20
* c.	Maximum Budget Limit	1,329,836.30
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

## 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	1,036,0	007.71
* b.	FY 2006-2007 Maximum Budget	1,286,9	958.11
* c.	FY 2006-2007 ANB		171
* d.	FY 2006-2007 Adopted General Fund Budget	1,281,4	458.00
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	245,4	450.29
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	inty		
a.	Tax Year 2006 County Taxable Value	14,223,790.00	14,223,790.00
b.	FY 2006-07 County ANB (Budgeted)	844	430
c.	County Retirement Mill Value per ANB	16.85	33.08
Dist	trict		
d.	Tax Year 2006 District Taxable Value	N/A	4,204,355.00
e.	FY 2006-07 District ANB (Budgeted)	N/A	171
f.	District Debt Service Mill Value Per ANB	N/A	24.59
Stat	tewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0891 Fairfield H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	423,005.37
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	12,899.77
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	N/A	12,750,225.35
	(e)	District taxable valuation (Tax Year 2006)***	N/A	4,204,355.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	8,546.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Teton

**District: 0894 Power Elem** 

	- U	orm.				
CEDTIEIED AND		FY 2007-2			_	
	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
POWER K-6	65	16,180.40	297,219.00	63	14,477.20	288,086.40 *
POWER 7-8	21	56,772.48	122,976.00	30	75,696.64	175,612.50 *
* DIRECT STATE AID						247,581.12
<b>Quality Educator</b>						19,894.00
At Risk Student						293.23
<b>Indian Education For</b>	All					1,897.20
American Indian Achi	ievement.	Gap				600.00
NOTE: Block Grant Eligi funding listed. Block Gra	blity Status nt Eligiblity	= "Yes" means	OPI records indicat means you have NO	OT yet qualif	ïed.	
	y Status:					ies
	mt Doto III	OCI man AND				144 20
Special Education Alle	owable Co	ost Payments				
* a. Instructional Bloc	k Grant E	ntitlement [IBC	G rate X ANB]			12,416.68
* b. Related Services l	Block Grai	nt Entitlement	[RSBG rate X Al	NB]		N/A
•			•		7c]	12,416.68
-	•		-	•		4,138.32
		it Entitiement	(I ald Directly to	Соор)		4,136.32
•		IDC [7a V 0	221			4 007 50
<del>-</del>						
` '		-	-			1,365.65
* f(iv) Total Required Lo	ocal Match	To Avoid Re	versions			
Minimum Special Edu	cation Bu	dget To Avoi	d Reversions			
						17,879.83
	* DIRECT STATE AID Quality Educator At Risk Student Indian Education For American Indian Achi SPECIAL EDUCATIO NOTE: Block Grant Eligifunding listed. Block Grant Block Grant Eligibility Block Grant Eligibility Block Grant Rates Instructional Block Grant Related Services Block Threshold to Determine Special Education Allo * a. Instructional Block * b. Related Services Block C. Reimbursement for * d. Total Special Educe Prorated Cooperative * e. Related Services Block Required Local Matcl * f(i). District's Required f(ii) District's Required f(iii) District's RSBG M * f(iv) Total Required Local Matcl [7f(i) + 7f(ii) + 7f(iii) + 7f(iii)  Minimum Special Educe * g.	POWER K-6 65 POWER 7-8 21  * DIRECT STATE AID	#Basic Entitlement  POWER K-6 65 16,180.40  POWER 7-8 21 56,772.48  * DIRECT STATE AID	POWER K-6 POWER 7-8 POWER 12-9 PO	Power Reserve   Per Angle   Per Angle	CERTIFIED ANB  ANB  *Basic ANB  Entitlement Entitlement Entitlement ANB  Entitlement Entitlement Entitlement ANB  Entitlement Entitlement Entitlement ANB  Entitlement Entitlement Entitlement Entitlement ANB  Entitlement Entitlem

**District: 0894 Power Elem** 

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	20,076.32	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	18,775.57	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

#### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	484,821.30
* c.	Maximum Budget Limit	601,390.10
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

## 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* 8	a. FY 2006-2007 BASE Budget	493.	,528.22
* t	b. FY 2006-2007 Maximum Budget	612.	,665.97
* (	c. FY 2006-2007 ANB		96
* (	d. FY 2006-2007 Adopted General Fund Budget	582.	,529.17
* 6	e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	89.	,000.95
* f	f. FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Coı	inty		
a.	Tax Year 2006 County Taxable Value	14,223,790.00	14,223,790.00
b.	FY 2006-07 County ANB (Budgeted)	844	430
c.	County Retirement Mill Value per ANB	16.85	33.08
Dis	trict		
d.	Tax Year 2006 District Taxable Value	1,297,827.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	96	N/A
f.	District Debt Service Mill Value Per ANB	13.52	N/A
Sta	tewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

**District: 0894 Power Elem** 

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-AN Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	198,945.73	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	7,337.86	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	3,896,697.02	N/A
	(e)	District taxable valuation (Tax Year 2006)***	1,297,827.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	2,599.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Teton

District: 0895 Power H S

3. Quality Educator 14,882.00 4. At Risk Student 155.22 5. Indian Education For All 1,305.66 6. American Indian Achievement Gap. 200.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.38  Related Services Block Grant Rate [RSBG] per ANB 48.12  Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 9,240.32  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 9,240.32  * Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,079.68  * Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] N/A  * f(iii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,016.25  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii) + 7f(iii)] 4,065.60  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget To Avoid Reversions				FY 2007-2	008		3 Year Avg	ANB
### POWER HS 9-12	1.	CERTIFIED AND	3	*Basic	*Per ANB		*Basic	*Per ANB
2. * DIRECT STATE AID 272,959.66 3. Quality Educator 14,882.00 4. At Risk Student 155.25 5. Indian Education For All 1,305.66 6. American Indian Achievement Gap 200.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligiblity Status? Yes  Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 48.12 Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 9,240.32  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 9,240.32  * Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,079.68  * Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] N/A  * f(iii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,016.25  * f(iv) Total Required Local Match To Avoid Reversions  * g. Minimum Special Education Budget To Avoid Reversions	* Bı	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
3. Quality Educator 14,882.00 4. At Risk Student 155.22 5. Indian Education For All. 1,305.66 6. American Indian Achievement Gap. 200.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status? Yes Block Grant Eligibility Status? Yes Block Grant Eligibility Status? Yes Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 144.38 Related Services Block Grant Rate [RSBG] per ANB 48.12 Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 9,240.32  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 9,240.32  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,079.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] N/A  * f(iii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's Required Match for Avoid Reversions  * f(iv) Total Required Local Match To Avoid Reversions  * g. Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	H1	POWER HS 9-12	64	236,552.00	374,096.00 *	59	236,552.00	344,943.50
4. At Risk Student 155.22  5. Indian Education For All 1,305.66 6. American Indian Achievement Gap 200.00  7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.38  Related Services Block Grant Rate [RSBG] per ANB 48.12  Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 9,240.32  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 9,240.32  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,079.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,049.31  f(ii) District's Required Match for RSBG [7b X 0.33] 3,049.31  f(iii) District's Required Match for RSBG [7b X 0.33] 1,016.29  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 4,065.60  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	2.	* DIRECT STATE	AID					272,959.66
5. Indian Education For All 1,305.66 6. American Indian Achievement Gap. 200.06 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status? Yes  Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 144.38 Related Services Block Grant Rate [RSBG] per ANB 48.12 Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 9,240.32  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 9,240.32  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,079.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0,33] N/A  * f(iii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's Required Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 4,065.60  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	3.	<b>Quality Educator</b>						14,882.00
6. American Indian Achievement Gap	4.	At Risk Student						155.25
7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  Block Grant Eligibility Status?  Yes  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	5.	<b>Indian Education</b>	For All					1,305.60
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	6.	American Indian	Achievement	Gap				200.00
funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	7.	SPECIAL EDUCA	ATION FUND	OING (FY200'	7-2008):			
Block Grant Eligibility Status?  Block Grant Rates Instructional Block Grant Rate [IBG] per ANB Related Services Block Grant Rate [RSBG] per ANB Related Services Block Grant Rate [RSBG] per ANB Threshold to Determine Disproportionate Costs  1.393210973  Special Education Allowable Cost Payments  a. Instructional Block Grant Entitlement [IBG rate X ANB]  b. Related Services Block Grant Entitlement [RSBG rate X ANB]  c. Reimbursement for Disproportionate Costs  d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  9,240.32  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  e. Related Services Block Grant Entitlement (Paid Directly to Coop)  3,079.68  Required Local Match  f (i). District's Required Match for IBG [7a X 0.33]  f (ii) District's Required Match for RSBG [7b X 0.33]  f (iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  f (iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]  4,065.60  Minimum Special Education Budget To Avoid Reversions  g. Minimum Special Education Budget to Avoid Reversions								receive the
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB		_			-			
Instructional Block Grant Rate [IBG] per ANB		Block Grant Eligi	bility Status?					Yes
Related Services Block Grant Rate [RSBG] per ANB		<b>Block Grant Rates</b>	s					
Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 9,240.32  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 9,240.32  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,079.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,049.31  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,016.29  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 4,065.60  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 9,240.32  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 9,240.32  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,079.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,049.31  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,016.29  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 4,065.60  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 9,240.32  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 9,240.32  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,079.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,049.31  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,016.29  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 4,065.60  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		Threshold to Deter	mine Dispropo	rtionate Costs				1.393210973
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 9,240.32  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,079.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,049.31  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,016.29  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 4,065.60  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		-		•				
c. Reimbursement for Disproportionate Costs  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 9,240.32  * Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,079.68  * Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,049.31  * f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,016.29  * f(iv) Total Required Local Match To Avoid Reversions  * [7f(i) + 7f(ii) + 7f(iii)] 4,065.60  * Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 9,240.32  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,079.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,049.31  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,016.29  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 4,065.60  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions						B]		
Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,079.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,049.31  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,016.29  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 4,065.60  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,079.68  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,049.31  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,016.29  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 4,065.60  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		-			•		7c]	9,240.32
Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,049.31  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,016.29  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 4,065.60  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		-	•		•	•		
* f(i). District's Required Match for IBG [7a X 0.33] 3,049.31  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,016.29  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 4,065.60  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		* e. Related Servi	ces Block Gra	nt Entitlement	(Paid Directly to C	Coop)		3,079.68
f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,016.29  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 4,065.60  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		Required Local M	latch					
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,016.29  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 4,065.60  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		* f(i). District's Req	uired Match fo	or IBG [7a X 0	.33]			3,049.31
* f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]		f(ii) District's Req	uired Match fo	or RSBG [7b X	( 0.33 ]			N/A
[7f(i) + 7f(ii) + 7f(iii)]		* f(iii) District's RSE	3G Match to be	e Paid by Distr	ict to Cooperative	[7e X 0.3	3]	1,016.29
* g. Minimum Special Education Budget to Avoid Reversions								4,065.60
* g. Minimum Special Education Budget to Avoid Reversions		Minimum Special	Education Bu	ıdget To Avoi	d Reversions			
			(iv)]	-				13,305.92

District: 0895 Power H S

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	11,194.41	0.00
b.	FY2005-2006 amount to avoid reversion	0.00	11,185.45	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

#### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	519,229.57
* c.	Maximum Budget Limit	645,671.17
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

## 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	471,	755.97
* b.	FY 2006-2007 Maximum Budget	586,4	474.02
* c.	FY 2006-2007 ANB		57
* d.	FY 2006-2007 Adopted General Fund Budget	557,5	592.59
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	85,8	836.62
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	14,223,790.00	14,223,790.00
b.	FY 2006-07 County ANB (Budgeted)	844	430
c.	County Retirement Mill Value per ANB	16.85	33.08
Dist	rict		
d.	Tax Year 2006 District Taxable Value	N/A	1,397,066.00
e.	FY 2006-07 District ANB (Budgeted)	N/A	57
f.	District Debt Service Mill Value Per ANB	N/A	24.51
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0895 Power H S

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	195,748.74
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	4,356.85
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	N/A	5,853,088.51
	(e)	District taxable valuation (Tax Year 2006)***	N/A	1,397,066.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	4,456.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Teton

District: 0896 Golden Ridge Elem

			FY 2007-2	008		3 Year Avg	ANB
1. * Bu	CERTIFIED ANB adget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	GOLDEN RIDGE K-6	39	21,290.00	178,432.80	41	21,290.00	187,575.00 *
2.	* DIRECT STATE AID	)					93,362.66
3.	<b>Quality Educator</b>						10,000.00
4.	At Risk Student						324.91
5.	<b>Indian Education For</b>	All					836.40
6.	American Indian Ach	ievement.	Gap				0.00
7.	SPECIAL EDUCATION	ON FUND	OING (FY2007	7-2008):			
	NOTE: Block Grant Eligi funding listed. Block Gra						receive the
	Block Grant Eligibilit						Yes
	Block Grant Rates	-					
	Instructional Block Gra	nt Rate []]	BGl per ANB				144.38
	Related Services Block						
	Threshold to Determine	Dispropo	rtionate Costs				1.393210973
	Special Education All	owable Co	ost Payments				
	* a. Instructional Bloc		-	-			
	* b. Related Services			-	NB]		N/A
	c. Reimbursement for						
	* d. Total Special Edu			•		7c]	5,630.82
	Prorated Cooperative	•		•	•		
	* e. Related Services		nt Entitlement	(Paid Directly to (	Coop)		1,876.68
	Required Local Match						
	* f(i). District's Require						
	f(ii) District's Require		-	-			
	* f(iii) District's RSBG N		-	_	: [7e X 0.3	3]	619.30
	* $f(iv)$ Total Required Lo [7f(i) + 7f(ii) + 7f(ii)]						2,477.47
	Minimum Special Edu	ication Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Special		_				
			-				8,108.29

District: 0896 Golden Ridge Elem

## **Reimbursement For Disproportionate Costs**

		<u>EL</u>	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	8,397.83	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	8,389.09	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

#### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	186,887.13
* c.	Maximum Budget Limit	231,287.76
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

## 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	177,3	373.89
* b.	FY 2006-2007 Maximum Budget	221,7	715.90
* c.	FY 2006-2007 ANB		40
* d.	FY 2006-2007 Adopted General Fund Budget	195,6	561.24
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	18,2	287.35
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	14,223,790.00	14,223,790.00
b.	FY 2006-07 County ANB (Budgeted)	844	430
c.	County Retirement Mill Value per ANB	16.85	33.08
Dist	rict		
d.	Tax Year 2006 District Taxable Value	366,388.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	40	N/A
f.	District Debt Service Mill Value Per ANB	9.16	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0896 Golden Ridge Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	70,177.11	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	3,106.17	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	1,384,321.16	N/A
	(e)	District taxable valuation (Tax Year 2006)***	366,388.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	1,018.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Teton

District: 0898 Pendroy Elem

1. CERTIFIED ANB  *Budget Unit ANB Entitlement Entitlement Entitlement ANB Entitlement Entitlement  El PENDROY K-6 37 21,290.00 169,289.80 38 21,290.00 173,861.40 *  2. * DIRECT STATE AID 87,232.68  3. Quality Educator 4,400.00  4. At Risk Student 97,52.00  6. American Indian Achievement Gap 77,52.00  6. American Indian Achievement Gap 77,52.00  7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.  **Block Grant Rates**  Instructional Block Grant Rate [IBG] per ANB 91,438,888,889,889,889,889,889,889,889,889,8				FY 2007-2	.008		3 Year Avg	ANB
PENDROY K-6   37   21,290.00   169,289.80   38   21,290.00   173,861.40	1.	CERTIFIED A	ANB	*Basic	*Per ANB		_	
2. * DIRECT STATE AID 87,232.68 3. Quality Educator 4,400.00 4. At Risk Student 4,335.80 5. Indian Education For All 775.20 6. American Indian Achievement Gap 0,000 7. SPECIAL EDUCATION FUNDING (FY2007-2008): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligiblity Status? Yes  Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 144.38 Related Services Block Grant Rate [RSBG] per ANB 48.12 Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 5,342.06  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A c. Reimbursement for Disproportionate Costs 0,000  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 5,342.06  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 1,780.44  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(iii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget To Avoid Reversions	* Bı	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
3. Quality Educator 4,400.00 4. At Risk Student 4,335.80 5. Indian Education For All 775.20 6. American Indian Achievement.Gap. 0.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status? Yes  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.38  Related Services Block Grant Rate [RSBG] per ANB 48.12  Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 5,342.06  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 5,342.06  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 1,780.44  Required Local Match  * f(i) District's Required Match for IBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	E1	PENDROY K-6	37	21,290.00	169,289.80	38	21,290.00	173,861.40 *
4. At Risk Student 4,335.80  5. Indian Education For All 7775.20  6. American Indian Achievement Gap. 0.00  7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.38  Related Services Block Grant Rate [RSBG] per ANB 48.12  Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 5,342.06  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 5,342.06  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 6,000  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 5,342.06  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 1,780.44  Required Local Match  * f(i) District's Required Match for IBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	2.	* DIRECT STA	TE AID					87,232.68
5. Indian Education For All 775.20 6. American Indian Achievement Gap. 0.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status? Yes  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.38  Related Services Block Grant Rate [RSBG] per ANB 48.12  Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 5,342.06  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 5,342.06  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 1,780.44  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's Reguired Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	3.	Quality Educa	tor					4,400.00
6. American Indian Achievement Gap 0.00 7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Yes  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.38  Related Services Block Grant Rate [RSBG] per ANB 48.12  Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 5,342.06  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 5,342.06  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 1,780.44  Required Local Match  * f(i) District's Required Match for RSBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 5,235.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	4.	At Risk Studer	nt					4,335.80
7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  Block Grant Eligibility Status?  Yes  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 144.38  Related Services Block Grant Rate [RSBG] per ANB 48.12  Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 5,342.06  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 5,342.06  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 1,780.44  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	5.	Indian Educat	ion For All					775.20
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  **Related Status**  **Instructional Block Grant Rate [IBG] per ANB	6.	American Indi	ian Achievement	Gap				0.00
funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	7.	SPECIAL ED	UCATION FUNI	OING (FY200'	7-2008):			
Block Grant Eligibility Status?  Block Grant Rates Instructional Block Grant Rate [IBG] per ANB Related Services Block Grant Rate [RSBG] per ANB Related Services Block Grant Rate [RSBG] per ANB Related Services Block Grant Rate [RSBG] per ANB Threshold to Determine Disproportionate Costs  1.393210973 Special Education Allowable Cost Payments  a. Instructional Block Grant Entitlement [IBG rate X ANB]  b. Related Services Block Grant Entitlement [RSBG rate X ANB]  c. Reimbursement for Disproportionate Costs  0.00  d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  5,342.06 Prorated Cooperative Cost Payments (Members of Cooperatives Only)  e. Related Services Block Grant Entitlement (Paid Directly to Coop)  1,780.44 Required Local Match  f (i). District's Required Match for IBG [7a X 0.33]  f (ii) District's Required Match for RSBG [7b X 0.33]  * f (iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  * f (iii) District's RSBG Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]  2,350.43  Minimum Special Education Budget To Avoid Reversions  g. Minimum Special Education Budget to Avoid Reversions								receive the
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB		_	_	-	-			<b>X</b> 7
Instructional Block Grant Rate [IBG] per ANB		Block Grant E	ligibility Status?					Yes
Related Services Block Grant Rate [RSBG] per ANB 48.12 Threshold to Determine Disproportionate Costs 1.393210973  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 5,342.06  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 5,342.06  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 1,780.44  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 5,342.06  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 5,342.06  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 1,780.44  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 5,342.06  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 5,342.06  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 1,780.44  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 5,342.06  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 5,342.06  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 1,780.44  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions			• •					_ 1.393210973
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 5,342.06  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 1,780.44  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		-		•				
c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 5,342.06  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 1,780.44  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 5,342.06  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 1,780.44  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 1,780.44  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								•
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) 1,780.44  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		•			•		7c]	5,342.06
Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		-			-	•		1 700 44
* f(i). District's Required Match for IBG [7a X 0.33] 1,762.88  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		* e. Related S	ervices Block Gra	nt Entitlement	(Paid Directly to	Coop)		1,/80.44
f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		-						
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 587.55  * f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 2,350.43  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]			-					
[7f(i) + 7f(ii) + 7f(iii)]				•	•	e [7e X 0.33	3]	587.55
* g. Minimum Special Education Budget to Avoid Reversions								2,350.43
* g. Minimum Special Education Budget to Avoid Reversions		Minimum Spe	cial Education B	ıdget To Avoi	d Reversions			
		_		_				
			+ 7f(iv)]					7,692.49

District: 0898 Pendroy Elem

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	7,190.64	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	7,190.64	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	173,823.18
* c.	Maximum Budget Limit	215,346.34
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	173,	374.85
* b.	FY 2006-2007 Maximum Budget	214,	853.99
* c.	FY 2006-2007 ANB		39
* d.	FY 2006-2007 Adopted General Fund Budget	173,	374.85
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget		0.00
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	nty		
a.	Tax Year 2006 County Taxable Value	14,223,790.00	14,223,790.00
b.	FY 2006-07 County ANB (Budgeted)	844	430
c.	County Retirement Mill Value per ANB	16.85	33.08
Dist	rict		
d.	Tax Year 2006 District Taxable Value	727,656.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	39	N/A
f.	District Debt Service Mill Value Per ANB	18.66	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0898 Pendroy Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	68,606.89	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	2,981.00	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	1,352,295.24	N/A
	(e)	District taxable valuation (Tax Year 2006)***	727,656.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	625.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Teton

District: 0900 Greenfield Elem

WIII	be reffecte	ed on the FY2008 fina	n budget fo	orm.				
1	CEL	TOTELED AND		FY 2007-2	008		3 Year Avg	ANB
1. * Bu	dget Un	RTIFIED ANB	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	GREEN	NFIELD K-6	37	15,115.90	169,289.80	42	14,690.10	192,145.80 *
M1	GREEN	NFIELD 7-8	15	68,600.08	87,862.50	19	73,331.12	111,273.50 *
2.	* DIR	ECT STATE AID						174,973.92
3.	Qua	lity Educator						10,502.00
4.	At R	Risk Student						689.40
5.	Indi	an Education For A	<b>All</b>					1,244.40
6.	Ame	erican Indian Achi	evement.	Gap				0.00
7.	NOT	CIAL EDUCATION E: Block Grant Eligibung listed. Block Grant	lity Status	= "Yes" means	OPI records indica			receive the
	Bloc	k Grant Eligibility	Status?					Yes
	Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB							
						144.38		
	Thre	shold to Determine	Dispropo	rtionate Costs				1.393210973
	-	cial Education Allo		•				
	* a.	Instructional Block						
	* b.	Related Services B						
	c. * d.	Reimbursement for Total Special Educ					7 <sub>0</sub> ]	
		rated Cooperative			•		/0]	7,307.70
	* e.	Related Services B	•		=	-		2,502.24
	Rea	uired Local Match						
	-	District's Required		or IBG [7a X 0	.331			2,477.56
		District's Required						
	* f(iii)	District's RSBG M	atch to be	e Paid by Distr	ict to Cooperativ	e [7e X 0.3	3]	825.74
	* f(iv)	Total Required Lo $[7f(i) + 7f(ii) + 7f(ii)]$						3,303.30
	Min	imum Special Edu	cation Bu	ıdget To Avoi	d Reversions			
	* g.	Minimum Special	Education	n Budget to Av	oid Reversions			
		[7a + 7b + 7f(iv)]						10,811.06

District: 0900 Greenfield Elem

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	13,383.00	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	13,382.60	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

#### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	337,099.98
* c.	Maximum Budget Limit	418,891.58
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

<sup>\*\*</sup> OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

## 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget	356,7	793.92
* b.	FY 2006-2007 Maximum Budget	442,9	917.33
* c.	FY 2006-2007 ANB	=====	69
* d.	FY 2006-2007 Adopted General Fund Budget	387,2	262.99
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	30,4	169.07
* f.	FY 2006-2007 Equalization Status	Equalized	EQ

		Elementary	High School
Cou	inty		
a.	Tax Year 2006 County Taxable Value	14,223,790.00	14,223,790.00
b.	FY 2006-07 County ANB (Budgeted)	844	430
c.	County Retirement Mill Value per ANB	16.85	33.08
Dist	trict		
d.	Tax Year 2006 District Taxable Value	793,956.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	69	N/A
f.	District Debt Service Mill Value Per ANB	11.51	N/A
Stat	tewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0900 Greenfield Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.89	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	144,807.02	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	4,662.60	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	2,823,481.12	N/A
	(e)	District taxable valuation (Tax Year 2006)***	793,956.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	2,030.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

## **Revision #1**

County: 50 Teton

District: 1235 Dutton/Brady K-12 Schools

			FY 2007-2	008		3 Year Avg	ANB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	idget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	DUTTON/BRADY K-6	117	18,096.50	534,385.80	113	18,735.20	516,161.40 *
E2	DUTTON/BRADY BO	0	21,290.00	0.00	8	11,283.70	36,626.40 *
M1	DUTTON/BRADY 7-8	20	35,482.80	117,125.00	16	28,386.24	93,716.00 *
M2	DUTTON/BRADY BO	0	0.00	0.00	7	111,179.44	41,016.50 *
H1	DUTTON/BRADY 9-12	37	236,552.00	216,524.00	47	236,552.00	274,926.50 *
H2	DUTTON/BRADY BO	0	236,552.00	0.00	7	236,552.00	41,016.50 *
2.	* DIRECT STATE AIL	)					735,829.89
3.	<b>Quality Educator</b>						51,390.00
4.	At Risk Student						11,138.45
5.	<b>Indian Education For</b>	All					4,039.20
6.	American Indian Ach	ievement	Gap				1,200.00
7.	SPECIAL EDUCATI	ON FUNI	OING (FY200'	7-2008):			
	NOTE: Block Grant Eligi funding listed. Block Gra						receive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [I]	BG] per ANB				144.38
	Related Services Block	Grant Rat	e [RSBG] per	ANB			48.12
	Threshold to Determine	e Dispropo	ortionate Costs				1.393210973
	Special Education All	owable Co	ost Payments				
	* a. Instructional Bloc	ck Grant E	ntitlement [IB0	G rate X ANB]			25,122.12
	* b. Related Services	Block Gra	nt Entitlement	[RSBG rate X AN	NB]		N/A
	c. Reimbursement fe	or Disprop	ortionate Cost	S			0.00
	* d. Total Special Edu	cation All	owable Cost P	ayment (District)	[7a + 7b +	7c]	25,122.12
	<b>Prorated Cooperative</b>	-		=	-		
	* e. Related Services	Block Gra	nt Entitlement	(Paid Directly to	Coop)		8,372.88
	Required Local Matc	h					
	* f(i). District's Require	d Match fo	or IBG [7a X 0	.33]			8,290.30
	f(ii) District's Require	d Match fo	or RSBG [7b X	[ 0.33]			N/A
	* f(iii) District's RSBG N	Match to be	e Paid by Distr	ict to Cooperative	e [7e X 0.3	3]	2,763.06
	* f(iv) Total Required L						
	[7f(i) + 7f(ii) + 7	[(111)]					11,053.36

County: 50 Teton

District: 1235 Dutton/Brady K-12 Schools

#### **Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions
[7a + 7b + 7f(iv)] 36,175.48

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	33,966.33	15,260.23	49,226.56
b.	FY2005-2006 amount to avoid reversion	28,562.84	12,983.11	41,545.95
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.393210973)$ then $[a - (b * 1.393210973)] * 0.4$	0.00	0.00	0.00

#### 8. FY2008 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	1,423,209.27
* c.	Maximum Budget Limit	1,764,162.91
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	**
* e.	Highest Budget With A Vote	**
* f.	Highest Voted Amount (8e-8d)	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf.

### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2006-2007 BASE Budget		1,427,156.58
* b.	FY 2006-2007 Maximum Budget		1,768,353.97
* c.	FY 2006-2007 ANB		201
* d.	FY 2006-2007 Adopted General Fund Budget		1,776,899.19
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Bud	lget	349,742.61
* f.	FY 2006-2007 Equalization Status	Disequalized - Equalized 2001	-2005 DE

		Elementary	High School	
Cou	County			
a.	Tax Year 2006 County Taxable Value	14,223,790.00	14,223,790.00	
b.	FY 2006-07 County ANB (Budgeted)	844	430	
c.	County Retirement Mill Value per ANB	16.85	33.08	
Dist	District			
d.	Tax Year 2006 District Taxable Value	4,797,478.00	4,797,478.00	
e.	FY 2006-07 District ANB (Budgeted)	134	67	
f.	District Debt Service Mill Value Per ANB	35.80	71.60	
Statewide				
g.	Statewide Retirement Mill Value per ANB	23.79	46.7	
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03	

County: 50 Teton

District: 1235 Dutton/Brady K-12 Schools

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.00
	(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	177 207 075 70 114 540 405 04
	payment (including prorated coop costs)	177,396,075.68 114,548,485.24
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.89 29.25

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.89	29.25
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	277,492.51	297,185.58
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	12,442.27	5,387.15
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	5,476,867.99	8,850,252.35
	(e)	District taxable valuation (Tax Year 2006)***	4,797,478.00	4,797,478.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	679.00	4,053.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.